

Proposed Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
GENERAL FUND			
BALANCE FROM PRIOR YEAR	\$ 31,700,000	\$ 19,400,000	\$ 10,881,568
PROPERTY TAX REVENUE	\$ 169,814,877	\$ 188,600,000	\$ 199,750,958
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 133,362,553	\$ 130,205,875	\$ 124,805,884
Safety Sales Tax	5,834,159	4,246,000	3,397,853
Property Transfer Tax	7,033,670	6,300,000	8,472,719
Transient Occupancy Tax	52,142,966	56,676,190	57,998,226
Subtotal Other Local Taxes	\$ 198,373,348	\$ 197,428,065	\$ 194,674,682
LICENSES AND PERMITS			
General Business Taxes	\$ 10,191,348	\$ 10,320,000	\$ 10,039,000
Other Regulatory Licenses	486,641	355,500	379,500
Bicycle Licenses	14,950	17,650	16,250
Street and Curb Permits	66,491	54,000	64,000
Other Licenses and Permits	5,767,639	5,683,861	5,491,021
Parking Meter Revenue	5,500,528	5,196,260	8,533,143
Subtotal Licenses and Permits	\$ 22,027,597	\$ 21,627,271	\$ 24,522,914
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	\$ 6,622,340	\$ 6,630,000	\$ 6,230,000
Other California and Municipal Violations	776,290	596,642	1,196,642
City Parking Violations	12,937,125	16,458,027	15,863,144
Litigation Awards and Cost Recovery	3,599,911	3,202,900	4,006,000
Subtotal Fines, Forfeitures, and Penalties	\$ 23,935,666	\$ 26,887,569	\$ 27,295,786
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	\$ 8,986,088	\$ 5,900,000	\$ 1,200,223
Franchises	56,239,380	54,234,644	52,086,577
Balboa Park Rents and Concessions	588,791	390,000	923,000
Mission Bay Park Rents and Concessions	20,807,857	20,085,000	20,044,000
Other Parks and Recreation Facilities Rents and Concessions	314,316	98,630	268,050
Centre City Rents	1,114,872	1,145,000	1,241,000
Other Rents and Concessions	5,330,804	6,095,520	6,571,228
Subtotal Revenue from Money and Property	\$ 93,382,108	\$ 87,948,794	\$ 82,334,078
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees	\$ 69,895,140	\$ 72,200,000	\$ 74,893,491
Other State Grants and Allocations	6,353,998	5,854,171	9,121,533
Federal Grants	1,931,283	175,000	-
Revenue from Other Sources	13,084,622	732,617	458,124
Unified Port District Reimbursement	908,002	833,765	833,765
Subtotal Revenue from Other Agencies	\$ 92,173,045	\$ 79,795,553	\$ 85,306,913

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	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
CHARGES FOR CURRENT SERVICES			
Library Revenue	\$ 2,024,476	\$ 1,750,774	\$ 1,963,799
Golf Course Revenue	209,521	180,000	209,000
Swimming Pool Revenue	1,612,943	1,320,050	1,287,920
Miscellaneous Recreation Revenue	3,436,424	2,832,973	3,169,908
Cemetery Revenue	691,919	643,000	700,600
Repair and Damage Recoveries	189,050	62,000	60,000
Election Fees	16,942	4,500	11,500
Planning and Miscellaneous Filing Fees	22,671	194,480	192,580
Police Services	3,432,567	2,027,000	2,095,000
Emergency Medical Services	209,062	177,914	183,000
Fire Services	8,736,325	3,349,970	3,463,550
Engineering Services	5,403,040	3,345,073	4,656,951
Redevelopment Services	1,685,850	1,592,321	1,592,321
Services to Unified Port District	3,069,654	2,550,000	2,832,000
Parking Citation Processing	179,523	145,000	145,000
Other Services	7,591,218	2,795,985	2,838,669
Services to Transient Occupancy Tax Fund	718,816	696,086	611,086
Engineering Services to Other City Funds	14,547,530	14,340,909	13,429,828
Facilities Maintenance Services to Other City Funds	3,785,764	2,758,961	3,649,060
Community Services to Other City Funds	261,322	886,594	265,000
General Government and Financial Services to Other City Funds	23,920,246	22,393,489	22,357,112
Real Estate Assets Services to Other City Funds	1,344,005	1,127,832	1,127,832
Miscellaneous Services to Other City Funds	7,453,105	3,471,810	4,492,868
Subtotal Charges for Current Services	\$ 90,541,973	\$ 68,646,721	\$ 71,334,584
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund	\$ 10,970,864	\$ 12,751,447	\$ 16,964,309
Engineering Services to Other City Funds	6,699,476	6,879,118	6,847,153
Street Maintenance Services to Other City Funds	5,032,589	5,032,589	5,032,589
General Government and Financial Services to Other City Funds	284,547	248,120	247,850
Real Estate Assets Services to Other City Funds	-	50,000	-
Miscellaneous Services to Other City Funds	864,305	892,449	892,449
Environmental Growth Fund	181,340	4,388,546	691,932
Other Transfers and Contributions	3,690,992	7,881,312	11,731,220
Subtotal Transfers from Other Funds	\$ 27,724,113	\$ 38,123,581	\$ 42,407,502
OTHER REVENUE			
Refund of Prior Year Expenditures	\$ 527,967	\$ -	\$ -
Sale of Personal Property	204,505	180,968	180,968
Miscellaneous Revenue	1,172,607	692,000	1,157,000
Subtotal Other Revenue	\$ 1,905,079	\$ 872,968	\$ 1,337,968
TOTAL NON-PROPERTY TAX REVENUE	\$ 550,062,929	\$ 521,330,522	\$ 529,214,427
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 751,577,806	\$ 729,330,522	\$ 739,846,953

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	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	\$ 2,401,377	\$ 2,121,112	\$ 5,525,286
PROPERTY TAX REVENUE			
Bond Interest and Redemption	\$ 2,345,048	\$ 2,228,663	\$ 2,348,785
Zoological Exhibits	5,110,874	4,995,852	4,461,915
Total Property Tax Revenue	\$ 7,455,922	\$ 7,224,515	\$ 6,810,700
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	\$ 3,486,565	\$ 3,561,796	\$ 3,211,118
Total Non-Property Tax Revenue	\$ 3,486,565	\$ 3,561,796	\$ 3,211,118
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (4,578,186)	\$ (1,917,334)	\$ (5,218,304)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	<u>\$ 8,765,678</u>	<u>\$ 10,990,089</u>	<u>\$ 10,328,800</u>
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	\$ 58,922,858	\$ 55,208,054	\$ 55,432,527
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 51,118,861	\$ 64,584,715	\$ 64,735,394
Safety Sales Tax	-	-	2,800,200
Transient Occupancy Tax	47,017,634	51,523,809	61,092,733
Facilities Benefits Assessments	1,102,164	1,338,057	1,410,073
Subtotal Other Local Taxes	\$ 99,238,659	\$ 117,446,581	\$ 130,038,400
REVENUE FROM MONEY AND PROPERTY			
QUALCOMM Stadium	\$ 13,772,147	\$ 13,963,300	\$ 12,089,200
Midway and Sports Arena Leases	2,618,948	2,610,641	3,068,554
Franchises	13,289,872	11,882,300	48,948,209 *
Interest Earnings	1,620,427	1,656,275	1,233,478
Miscellaneous	97,143	6,000	417,011
Subtotal Revenue from Money and Property	\$ 31,398,537	\$ 30,118,516	\$ 65,756,452
REVENUE FROM OTHER AGENCIES			
Gas Tax	\$ 23,327,776	\$ 22,915,352	\$ 23,075,619
TransNet Funds	25,795,979	58,341,906	27,738,000
Storm Drain Fees	5,982,478	6,035,911	6,035,911
Miscellaneous	312,222	420,001	414,466
Federal Seized Assets	768,748	800,000	800,000
City of Coronado	18,582	-	-
Library Grant	1,903,820	1,200,000	1,306,897
CDBG Federal Grant	1,117,836	1,260,497	1,298,000
AB 2928 - Transportation Relief	3,115,073	3,500,000	2,600,000
Other Agencies	4,941,490	4,526,000	4,603,000
Subtotal Revenue from Other Agencies	\$ 67,284,004	\$ 98,999,667	\$ 67,871,893

* Beginning in Fiscal Year 2004 franchise revenue includes revenue from the undergrounding utilities surcharge.

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	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	\$ 23,548,974	\$ 30,136,360	\$ 23,787,662
Transfers Miscellaneous	2,856,211	1,471,791	823,621
Transfers from Landscape Maintenance Districts	368,616	426,022	426,022
Transfers from General Fund	16,712,464	2,784,639	2,808,977
Transfers from Gas Tax Fund	19,071,428	21,458,236	19,548,124
Transfers from TransNet Fund	9,216,392	5,654,416	9,237,466
Transfers from AB 2928 - Transportation Relief Fund	2,456,681	4,471,520	3,700,000
Transfers from Water and Sewer Funds	-	2,300,000	3,040,466
Subtotal Transfers from Other Funds	\$ 74,230,766	\$ 68,702,984	\$ 63,372,338
OTHER REVENUE			
Unlicensed Driver Vehicle Impound Fee	\$ 1,220,266	\$ 988,000	\$ 1,200,000
Facility Fees	316,530	250,000	250,000
Tonnage Fees	102,564	265,335	265,335
Permit Application Fees	1,749	2,800	2,800
Street Services	1,640,848	1,683,873	-
Paramedic Limited Liability Company Fees	5,923,662	6,921,642	6,921,642
Miscellaneous	4,980,059	3,122,737	11,172,204
Subtotal Other Revenue	\$ 14,185,678	\$ 13,234,387	\$ 19,811,981
TOTAL NON-PROPERTY TAX REVENUE	<u>\$ 286,337,644</u>	<u>\$ 328,502,135</u>	<u>\$ 346,851,064</u>
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (76,758,170)	\$ (95,288,650)	\$ (114,957,201)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	<u>\$ 268,502,332</u>	<u>\$ 288,421,539</u>	<u>\$ 287,326,391</u>
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	\$ 4,815,973	\$ 6,469,027	\$ 7,333,159
REVENUE			
CIP Grants	\$ 168,835	\$ 3,041,394	\$ 400,000
Interest	311,328	280,000	200,000
Operating Grants	93,070	128,704	-
Leases - Aviation/Non-Aviation	2,696,491	175,600	2,641,588
Leases to Other City Departments	314,331	55,500	265,923
Airport Fees	331,967	95,023	396,482
Miscellaneous Revenue	923,054	-	198,578
Revenue From Future Obligations/CIP	(6,988,833)	(7,703,205)	(8,236,106)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	<u>\$ 2,666,216</u>	<u>\$ 2,542,043</u>	<u>\$ 3,199,624</u>

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	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	\$ (1,371,189)	\$ 3,898,863	\$ (1,587,123)
REVENUE			
Building Permits/Plan Check Fees	\$ 8,113,681	\$ 8,627,181	\$ 9,801,770
Structural, Electrical, Mechanical and Combination Permits	15,114,440	15,762,512	14,233,094
Engineering and Development Fees	584,871	713,437	507,993
Other Fees and Revenue	5,001,891	1,152,313	973,220
Zoning and Sign Permit Revenue	450,728	486,392	490,563
Development and Environmental Planning	3,015,536	3,119,850	3,756,166
TransNet	498,341	500,000	530,000
Gas Tax	141,614	-	-
Water/Sewer Reimbursement	1,816,751	1,991,201	2,021,148
Subdivision Permits	10,280,558	11,460,295	13,748,447
Revenue for Future Obligations	1,483,756	(5,720,118)	1,575,153
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	\$ 45,130,978	\$ 41,991,926	\$ 46,050,431
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	\$ 5,541,452	\$ 5,605,435	\$ 7,299,215
REVENUE			
Golf Fees	\$ 6,752,173	\$ 9,787,375	\$ 10,536,491
Rents and Concessions	682,273	734,800	995,011
Interest	360,275	215,900	215,900
Miscellaneous Revenue	7,821	-	-
Revenue Reserved for Transfer - CIP	(1,449,201)	(1,150,000)	(580,000)
Revenue For Future Obligations	(4,613,898)	(7,646,564)	(9,637,244)
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	\$ 7,280,895	\$ 7,546,946	\$ 8,829,373
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	\$ 11,683,552	\$ 10,114,724	\$ 7,818,019
REVENUE			
Recycling Fees	\$ 10,978,416	\$ 10,650,000	\$ 11,025,000
Interest Revenue	836,393	800,000	650,000
SB 332 Revenue	2,195,900	425,000	800,000
Refuse Disposal Enterprise Fund Subsidy For Navy	684,481	711,480	620,000
Facility Franchise Fee Apportionment	2,300,017	2,300,000	2,300,000
Curbside Recycling Revenue	1,039,427	1,250,000	1,100,000
State Grants	311,251	436,000	536,000
Other Revenue	19,631	20,000	40,000
Revenue for Future Obligations	(11,310,527)	(5,181,129)	(3,370,269)
TOTAL RECYCLING FUND BALANCE AND REVENUE	\$ 18,738,541	\$ 21,526,075	\$ 21,518,750

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	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
REFUSE DISPOSAL FUND			
BALANCE FROM PRIOR YEAR	\$ 12,730,751	\$ 8,103,863	\$ 6,862,958
REVENUE			
Interest	\$ 2,607,258	\$ 2,500,000	\$ 1,700,000
Grants	918,285	850,000	-
Green Fees	1,512,347	1,573,000	1,608,000
General Fund Loan Repayment for Operations Station	-	960,124	960,124
Miscellaneous Revenue	1,827,211	1,494,700	1,440,000
Station	786,688	-	-
Disposal Fees	28,960,195	28,351,000	28,386,000
Loan from Landfill Closure Fund	-	-	-
Revenue Reserved for Transfer - CIP	(10,145,785)	(8,512,000)	(5,663,000)
Revenue for Future Obligations	(8,998,748)	(5,255,103)	(1,958,964)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$ 30,198,202	\$ 30,065,584	\$ 33,335,118
SEWER FUND			
BALANCE FROM PRIOR YEAR	\$ 336,954,464	\$ 197,569,129	\$ 147,245,376
REVENUE			
Bond Proceeds	\$ -	\$ 213,110,000	\$ 213,110,000
Contributions in Aid	7,347,772	1,200,000	7,083,111
Grant Receipts	3,295,040	3,691,054	963,198
Capacity Charges	18,742,675	15,000,000	18,000,000
State Revolving Fund Proceeds	316,163	18,516,392	3,163,039
Revenue from Other Agencies	439,203	-	-
Change in Anticipated Contributions	(7,363,495)	-	-
Sewer Service Charges	181,297,726	178,324,583	208,488,168
New Sewer Service Connections	207,084	150,000	200,000
Sewage Treatment Plant Services	68,973,382	62,738,426	69,043,573
Services Rendered to Others	6,881,731	5,617,035	7,385,170
Other Revenue	3,866,352	229,389	287,400
Interest	23,074,000	14,500,000	14,500,000
Cogeneration Electric Power Sales	1,201,469	818,279	1,009,000
Revenue Reserved for Transfer - CIP	(101,217,337)	(333,981,657)	(277,013,503)
Revenue Reserved for Future Obligations	(245,247,780)	(67,942,172)	(47,472,549)
TOTAL SEWER FUND BALANCE AND REVENUE	\$ 298,768,449	\$ 309,540,458	\$ 365,991,983

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WATER FUND			
BALANCE FROM PRIOR YEAR	\$ 271,173,605	\$ 173,214,675	\$ 90,458,384
REVENUE			
Bond Proceeds	\$ 101,608,025	\$ 88,036,504	\$ 78,326,200
Capacity Charges	22,249,985	16,901,900	17,243,318
Change in Anticipated Financing Proceeds	(57,538,888)	(10,501,504)	-
Contributions in Aid	120,497	350,000	-
Grant Receipts	2,543,939	3,132,400	7,303,343
Change in Anticipated Contributions	(699,017)	(2,654,427)	(1,261,768)
Non-Operating Federal Grants	200,881	500,000	325,000
Reimbursement from Capital Outlay Fund	1,012,976	367,100	114,700
Water Sales	198,123,444	209,164,239	225,460,574
Reclaimed Water	1,752,492	1,889,300	2,661,000
Land and Building Rentals	3,628,261	3,530,172	3,742,850
New Water Services	2,097,484	1,468,700	1,648,000
Sale of Discarded Materials and Facilities	12,290	18,400	14,000
Interest	10,621,745	9,740,200	9,408,000
Damages Recovered	325,170	310,400	277,700
Services Rendered to Other Funds	8,410,312	7,376,254	7,289,909
Service Charges	493,441	445,400	453,423
Other Revenue	8,250,132	361,600	1,685,724
Lakes Recreation	1,266,268	1,109,100	1,422,372
Revenue Reserved for Transfer - CIP	(120,430,363)	(63,606,782)	(87,333,197)
Revenue Reserved for Future Obligations	(179,333,172)	(174,052,392)	(68,724,616)
TOTAL WATER FUND BALANCE AND REVENUE	\$ 275,889,507	\$ 267,101,239	\$ 290,514,916
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	<u>\$ 678,672,788</u>	<u>\$ 680,314,271</u>	<u>\$ 769,440,195</u>
TOTAL OPERATING BUDGET	<u>\$ 1,707,518,604</u>	<u>\$ 1,709,056,421</u>	<u>\$ 1,806,942,339</u>

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	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
OTHER LOCAL TAXES			
Sales Tax/Capital Outlay	\$ 8,718,717	\$ 183,500	\$ 125,000
REVENUE FROM OTHER AGENCIES			
Reimbursements From Other Agencies	\$ 13,075,661	\$ 17,980,800	\$ 5,642,500
Federal Grants	41,596,422	30,937,812	27,307,433
TransNet	11,396,856	14,029,741	14,298,600
Proposition A Bikeways	58,030	211,400	600,000
Gas Tax	180,208	140,000	-
State Grants	3,233,574	27,105,503	12,797,978
Subtotal Revenue From Other Agencies	\$ 69,540,751	\$ 90,405,256	\$ 60,646,511
OTHER REVENUES			
Special Assessments	\$ 16,670,947	\$ 25,915,490	\$ 37,582,385
Revenue From Other Funds	12,790,915	11,215,862	7,568,430
Miscellaneous Revenue	82,839,839	38,811,673	54,496,106
Lease Revenue Bonds	5,569,208	11,352,683	52,376,444
Commercial Paper	2,660,575	32,583,093	-
Undergrounding Utility District	-	-	37,578,642
Certificates Of Participation	576,077	-	-
Subtotal Other Revenues	\$ 121,107,561	\$ 119,878,801	\$ 189,602,007
REVENUE FROM UTILITIES			
Sewer Revenue	\$ 123,398,302	\$ 137,326,082	\$ 164,628,735
Water Revenue	120,430,363	63,606,782	87,333,198
Subtotal Revenue from Utilities	\$ 243,828,665	\$ 200,932,864	\$ 251,961,933
TOTAL CAPITAL IMPROVEMENTS REVENUE	\$ 443,195,694	\$ 411,400,421	\$ 502,335,451
TOTAL COMBINED BUDGET REVENUES	<u>\$ 2,150,714,298</u> *	<u>\$ 2,120,456,842</u>	<u>\$ 2,309,277,790</u>
Less: Interfund Transactions	\$ (177,031,471)	\$ (169,317,997)	\$ (172,567,762)
NET TOTAL COMBINED BUDGET REVENUES	<u>\$ 1,973,682,827</u>	<u>\$ 1,951,138,845</u>	<u>\$ 2,136,710,028</u>

* Does not reflect the recategorization of Information Technology and Communications and Optimization from Internal Service Funds to Special Revenue Funds based on GASB 34.